



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FOURTH LEGISLATURE

Bill 121

An Act to amend the Taxation Act with respect to appeal districts

Introduction

**Introduced by
Mr Raymond Savoie
Minister of Revenue**



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EXPLANATORY NOTE

This bill amends the Taxation Act in order to provide that a taxpayer residing in the appeal district of Québec or of Montréal will henceforth be able to appeal following an objection against an assessment in the judicial district where he resides or in the judicial district of Québec or of Montréal, as the case may be.

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THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 1066 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing what precedes paragraph *a* by the following:

‘1066. Where a taxpayer has served a notice of objection under section 1057, he may appeal to the Court of Québec sitting for the district in which he resides or for the district of Québec or of Montréal, according to the district where he could appeal under article 30 of the Code of Civil Procedure (R.S.Q., chapter C-25) in the case of an appeal to the Court of Appeal, to have the assessment vacated or varied.”

2. This Act comes into force on *(insert here the date of assent in this Act)*.

